

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24/25  
Responses to the Department's Sixth Set of Information Requests

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**Request No. DTE 6-10 (Electric):**

Refer to Sch. MHC-11 (Electric) at 1. Do the balances appearing on lines 1 through 18 include the previously unrecorded deferred income tax liabilities?

**Response:**

FGE is interpreting the previously unrecorded deferred income tax liabilities as FAS109. Normalization accounting under FAS 109 required FGE to record deferred taxes on all tax / book timing differences. FGE has normalized the books and therefore, all balances appearing on lines 1 through 18 include previously unrecorded deferred income tax liabilities.

**Person Responsible:** Mark H. Collin